

EXHIBIT B

Bahram Karimi - 1/22/2020

Present : Michael Krouse, Jane Kim, SA Leigh Ann Pond, SA Robert Depresco
 Constable Christine Larsen (RCMP), Joseph Saulnier (defense counsel), Farsi interpreter
 (Arash Androodi)

- Born in Iran
- Graduated U. of Tehran in civil engineering in 1990
- Worked in various construction jobs before graduating and after
- Joined Stratus in 1994 (or 1993) - started as a site engineer, later became a site manager
 - Manager of tenders and project control - managed complex projects
 - Manager of the technical side of the company (Technical and Engineering Department)
- Stratus Contracting
 - Founded by Mohammed Sadr in 1977 or 1978 - had a different name (Manifest)
 - Was a family company - Mohammed Sadr was the primary decision-maker
 - Large & successful construction company (100% private and based in Iran)
 - After 1995, Sadr expanded into other companies
 - Founded the first Iranian private bank (EN Bank)
 - Created Stratus Holding to manage all of his companies → M. Sadr was in charge
 - Abbas Taheri was the managing director of Stratus Contracting - died in 2011
 - ↳ Also Iranian and resided in Iran
 - ↳ Reported to Mohammed Sadr - Karimi reported to Taheri.
 - Stratus Contracting had a Board of Directors - Bahrooz Zanganeh was on the Board before he went to the Venezuela project for 2 years
 - Zanganeh was the head of marketing - also reported to M. Sadr
 - Most of the Stratus construction projects were in Iran
- In 2009, began working on the Venezuela project
 - Sadr & Taheri decided to pursue large-scale construction projects
 - Needed to implement project management procedures - Karimi was chosen to lead this

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- Karimi applied to immigrate to Canada in 2008
- Became the project manager in May 2009
 - Visited the project site in Venezuela beforehand
 - Saw that there were English-language schools his children could attend
- Karimi and his family moved to Venezuela in May 2009
 - Contract had been awarded to this other company: (also Iranian)
 - Iranian International Contracting Company (^{Housing} Company) (also owned by Mr. Sadr) ("IICC")
 - Stratos had agreed w/ that company to implement the project
- ↳ In 2009, Zanganah was the head of this company - based in Iran
 - Karimi was in charge on the ground in Venezuela with building the project
 - Started with 40 Iranian staff
 - 160-170 Iranians at the peak of the project
 - 80-90 Turkish staff at the peak
 - 2500-3000 Venezuelan Staff at the peak
 - Also 50-60 Venezuelan sub-contractors
 - 2 Turkish sub-contractors (companies)
 - Alper (he thinks)
 - Doesn't remember the other names
 - Venezuelan named "Luis" was involved in administration
 - Sajid Nagzi - Iranian also involved in administration
 - The Gov't of Venezuela was the client - DUCOLSA (under the petroleum company)
 - They controlled the project, made the payments, conducted quality control and had around 120 people on the staff
 - PDVSA & DUCOLSA - Manager was Jose Luis Sanchez Parada (Chairman of DUCOLSA)
 - Karimi had 3-4 meetings w/ Parada
 - To his knowledge, Iranian Gov't did not have an interest in the Venezuelan project
 - Is aware of a Memorandum of Understanding b/t Iran + Venezuela to cooperate in various fields
 - Does not know how the IICC was awarded the contract - happened before Karimi was involved in the project

- Always had issues with getting payments
 - Second half of 2013 to 2014, dollar payments were not honored
 - Company tried to collect the payments
 - Even suspended the project for a period
 - Went to the Iranian Embassy
 - A manager at the company contacted the Embassy (Khosro Mobarak)
 - Karimi didn't contact the Embassy
 - Later, another person was the contact w/the Embassy (Ahmed Safavard)
- Meeting over a \$20 million payment
 - Ambassador participated in the meeting and spoke
 - Safavard, Parada, Karimi, 2 OVCOLSA reps, the Ambassador from Iran to Venezuela
 - Discussed the project during the meeting (thinks his name was Soltani)
 - Main issue was receiving the overdue payments - after the meeting, the Ambassador asked to speak to Parada alone
 - Took place around May, June or July of 2014
- Karimi heard after the meeting (from Safavard, he thinks) - in person that the Ambassador proposed to move the project to Keyson (another Iranian company)
- Safavard was the company's contact w/ the Embassy - reported to Zangeneh & to the Board of IITC
 - Need contact w/ the Embassy when working in a foreign country
 - Also reported to M. Sadr
 - ~~██████████~~ Another of his responsibilities was to develop new business in the region
- Iran wanted the project to be successful - was part of the MOU
- Neither govt was satisfied - payment dispute, suspended the project
 - Safavard and others who dealt w/ the Embassy were told that ~~they were~~ the Iranian govt was not satisfied with the project
 - Chairman of OVCOLSA and his deputies also participated in meetings, as did Parada, the chairman of OVCOLSA ^{↳ or six visits}
- Board for the IITC - did not deal w/ them directly
- Venezuela Committee was formed b/c this project was a much bigger project
 - ↳ new systems were supposed to be implemented
 - Board members of IITC, Board members of Stratus and the team managing the project

JIHC, Stratus

based in Tehran

(Members included) Zahraeh, Tehari, Reza Moayed (from Stratus - claims & contracts manager)

Board member of Stratus (Ghariat), Kazerani (Exe. Dep. Manager of Stratus)

Karimi was also a member

, thinks he was added
to the committee

Also based in Tehran

Safavandi worked for 7 months toward the end of the project

Mohammed Sadr and Ali Sadr also were on the Venezuela Committee

↳ M. Sadr actually made the decisions

Karimi has known Ali Sadr since he was a child

- A. Sadr did high school and one year of college in Iran
- Moved to the U.S. When he was 19 or 20
- A. Sadr was 31 or 32 when he joined the Venezuela Committee

Cetinel

- Karimi has known him since 2000
- Attended many tenders with him for projects in Turkey (Middle East)
- Did projects jointly with him
- Stratus previously launched an office in Kazakhstan
- Cetinel also worked with Seyer - they managed the company formed by Stratus in Kazakhstan
 - ↳ They reported to Tehari.
 - ↳ Karimi did not work with them until the Venezuela project

Stratus & JIHC were separate entities - but M. Sadr controlled both

↳ signed contract w/ DUCOLSA in 2007

- ↳ JIHC contracted w/ Stratus in late 2008 or early 2009 to execute the Venezuela project
- So Tehari was in charge of the project (since he was the head of Stratus)
- But JIHC was the contracted party - so all comms were under JIHC with the client - constant coordination b/t Stratus and JIHC

Venezuela Committee met regularly in the first 3-4 months, but then met 1-2 times a year while the work was running smoothly - started meeting more when there were payment issues

- The Committee met by video conference
- Did meet in Iran for a committee meeting - traveled there

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- Contract b/t IITC and DUCOLSA were specified in U.S. dollars
 - Invoiced them & payments were made through banks
 - Int'l agreement, so based on dollars
 - Rial & Bolivar are not stable currencies
- Karimi was paid in Rials before he moved to the Venezuela project was equivalent to about \$10,000
 - Paid in U.S. dollars during the Venezuela project (paid in deposits to a bank account)
 - Centsel & Ceynar were also paid in dollars

- - DUCOLSA wanted to change the currency to partly U.S. dollars & partly Bolivars (in early 2011) ↳ Also wanted to add 5,000 units
 - Karimi went to Tehran to discuss these changes to Venezuela also
 - ~~Was going to~~ back to Venezuela (Tehari was supposed to go ~~with~~, but he died)
 - Feb. 28, 2011
 - Stayed for his funeral and then returned to Venezuela
 - Did not agree to the Bolivar payment proposal in 2011
- In late 2013, addendum to the contract was agreed to - part payments in Bolivar
 - Issued invoices monthly
 - 55% in Bolivars (at 6.3 exchange rate)
 - 45% in U.S. dollars - but would reduce this by the payment made at the outset

[Received 35% of total payment at the outset of the project]
- When Karimi left, around \$22 million was still owed for the project
- The management team in Venezuela were paid in U.S. dollars
- Last time in Iran was 2015
 - Immigrated to Canada in 2014
- Karimi left Venezuela in Sept. 2014 - stopped working for Stratus
 - Only went to Iran for work once b/t 2009 & 2014 - (in 2011)
 - Went to Iran 2-3 times during that time for vacation
- Is involved with construction in Canada and a daycare business

Ali Sadr's role - was the financial manager on the Venezuela project

- Became involved in late 2010
- Karimi submitted budgets and A. Sadr provided the funding
- A. Sadr made the payments to the accounts Karimi needed to run the project
- A. Sadr was responsible for collecting the payments from DUCOLSA
- Submitted invoices to DUCOLSA (w/ a progress report)
 - ↳ Also contained bank information
 - ↳ Karimi signed the invoices that were submitted to DUCOLSA
 - . Showed: Bates# 1577 - that is an invoice signed by Karimi
- Does not know where A. Sadr was based
 - Came to Venezuela 3-4 times to check on how the project was progressing

- Bates# 1923 - showed to Karimi

- Does not recognize the document

Did not discuss sanctions in the Venezuela Committee meetings that he participated in

- IIHC's name was not officially changed - did not notify DUCOLSA of the name change - does recall that IIHC changed its name once in Iran but thinks it reverted back

- It was mentioned in one of the Venezuela Committee meetings that the abbreviation should be used instead of the full name (IIHC) - both M. Sadr and A. Sadr gave this instruction (around 2011 or 2012)

- Karimi did not know why this instruction was given

- Karimi knew about the existence of sanctions against Iran - but did not know the details - did not think private companies or people were subject to sanctions at the time

- Had difficulty receiving his pay in dollars - took longer
- His bank account was closed by T.D. Bank - says he did not know why

- Bates# 951 - showed email to Karimi

- [bKarimi_66@yahoo.com - 51@yahoo.com] Used these personal email accounts

- Seldom used his Stratus email - does not remember the address

- Mainly used his two yahoo accounts while in Venezuela

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- Bates #951 - Does not recognize the email
- Did not have a financial relationship w/ A. Sadr at that time

Asked about the Stratess + IITC email addresses under Karimi's name

- Acknowledges that he had email addresses for these companies
- Does not recall using the accounts (if he did use them, only did so rarely)

Bates #950 - Showed document

Bates #2549 - showed document

- Acknowledges sending this email - Jalil Zargoosh was his representative (power of attorney)
- Acknowledges seeing the attachment. - Said he thought TD Bank was being more conservative in deciding to close his account
- Mr. Amini was his immigration representative (consultant)